

EXHIBIT 23

file

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A Professional Association

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**SENSITIVE MATERIAL - DO NOT DISCLOSE
SUBJECT TO COURT SEALING ORDER**

October 23, 2000

Via Facsimile 617-748-3969 and U.S. Mail

Suzanne E. Durrell, Esquire
Chief, Civil Division
Peter Levitt, Esquire
Assistant United States Attorney
United States Attorney's Office
District of Massachusetts
Suite 9200
One Courthouse Way
Boston, MA 02110

Via Facsimile 202-305-7797 and U.S. Mail

T. Reed Stephens, Esquire
Trial Attorney, Commercial Litigation Branch
Civil Division
United States Department of Justice
P. O. Box 261
Ben Franklin Station
Washington, DC 20044

RE: Additional Charges and Additional Defendants

Dear Suzanne, Peter and Reed:

Rather than the Relator filing multiple amended complaints in *United States ex rel. Ven-A-Care v. Apothecon, et al.*, Civil Action No. 00CV-10698 MLW, the Relator hereby declares its intention in the final amended complaint to add as a defendant Abbott Laboratories, Inc., for violation of the statutes and theories set out in the complaint. See the attached Exhibit "A" for the matrix involving Abbott's specified pharmaceuticals, the spreads on Abbott's Erythromycin oral drugs and the adverse affect of Abbott's fraud on the FUL.

Sincerely,

Atlee W. Wampler, III
James J. Breen
For the Firm

/djm

Attachment

cc: Ven-A-Care of the Florida Keys, Inc. (via facsimile)(w/o attachment)
F:\CLIENTS\4590\Correspondence\L2A-Durrel\Levitt AWW.wpd

Highly Confidential

VAC MDL 94127

**MATRIX OF ABBOTT SPECIFIED PHARMACEUTICALS
IN RELATION TO ABBOTT ERYTHROMYCIN**

Drug	NDC#	AWP	WAC	McKesson Price	McKesson Price X 150%	FUL	FUL Excessive Payment
Erythromycin Base Tab 250mg,100s	00074-6326-13	\$14.79	\$11.16	\$7.40	\$11.10	\$17.93	\$6.83
Erythromycin Base Tab 250mg,500s	00074-6326-53	\$70.24	\$56.19	\$35.89	\$53.835	\$17.93 X 5 = \$89.65	\$35.815
ERY-TAB E/C 250mg,30	00074-6304-30	\$7.95	\$6.36	\$2.76	\$4.14	\$17.93 /3.333 = \$5.37	\$1.23
ERY-TAB E/C 250mg,100	00074-6304-13	\$25.18	\$21.31	\$7.72	\$11.58	\$17.93	\$6.35
ERY-TAB E/C, UD, 250mg,100	00074-6304-11	\$27.84	\$23.20	\$9.90	\$14.85	\$17.93	\$3.08
E.E.S. 200 Susp. 100ml	00074-6306-13	\$4.78	\$3.82	\$3.45	\$5.175	\$6.97/ 100ml	\$1.795
ERY E-Succ/ Sulfisoxazole 200mg,100ml	00074-7156-13	\$12.76	\$10.21	\$4.21	\$6.315	\$7.46	\$1.145
ERY E-Succ/ Sulfisoxazole 200mg,150ml	00074-7156-43	\$18.89	\$15.31	\$6.32	\$9.48	\$10.73	\$1.25
ERY E-Succ/ Sulfisoxazole 200mg,200ml	00074-7156-53	\$24.83	\$19.86	\$8.42	\$12.63	\$13.66	\$1.03

EXHIBIT "A"

Drug	NDC#	AWP	WAC	McKesson Price	McKesson Price X 150%	FUL	FUL Excessive Payment
Erythromycin Stearate Tab 250mg,100	00074 -6346 -20	\$14.59	\$11.00	\$7.86	\$11.79	\$17.88	\$6.09
Erythromycin Stearate Tab 250mg,UD, 100	00074 -6346 -38	\$17.14	\$14.28	\$10.03	\$15.045	\$17.88	\$2.835
Erythromycin Stearate Tab 250mg,500	00074 -6346 -53	\$69.29	\$52.25	\$38.18	\$57.27	\$89.40	\$32.13
Erythromycin Stearate Tab 500mg,100	00074 -6316 -13	\$26.35	\$19.88	\$15.30	\$22.95	\$24.18	\$1.23

EXHIBIT "A"